

# THE CARMICHAEL C MPASS

*"WHEN THE TIDES OF TRADE SHIFT, WE'RE YOUR COMPASS."*

## SPECIAL MEMO

*Issue 26-009 \* March 05, 2026*

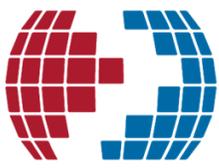
### **An Update on the Status of the Decisions on IEEPA Tariffs**

The Supreme Court made the decision that all IEEPA tariffs were illegal and that the President did not have the authority to impose tariffs under the statute. The Supreme Court decision only concerned the legality of the issues; it did not address whether or how refunds might be applied. After the decision, the cases were remanded back to the U.S. Court of Appeals for the Federal Circuit (CAFC) for further action.

The plaintiffs in the case filed a motion for an immediate issuance of mandates for the decision. The Department of Justice opposed the motion and asked the courts to hold the mandates for another 90 days to allow Congress to consider options to the decisions. The CAFC denied the motion, and the mandates were issued. The cases were then remanded back to the Court of International Trade (CIT).

The CIT will now consider the scope of the relief and how the refunds will be handled. The plaintiffs in the cases have already filed a motion at the CIT for a permanent injunction on the enforcement of the IEEPA tariffs and for an order directing CBP to begin issuing refunds. However, the CIT has issued instructions directing CBP to liquidate unliquidated entries with refunds and to reliquidate entries with IEEPA duties that have already liquidated but are not yet final. We are waiting for instructions from CBP on how the process for these liquidations will take shape.

The CIT is having a non-public conference meeting on March 6, covering additional matters including entries where the liquidations have become final and were not protested. We will share that information when it becomes available.



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